

# Core brief

## Introduction

This issue brings you news about circular Staff Pension Policy on Recycling Employers Contributions.

---

### **NHS Scotland Staff Pension Policy on Recycling Employers Contributions (REC) Scheme (NHS Circular: PCS (PP)2019/1)**

The Scottish Government has issued the above circular following an update to the NHS Pension Scheme Terms and Conditions on Recycling Employers Contributions for the 2019-2020 tax year.

The Scottish Government and NHSScotland recognise that a number of employees are disproportionately impacted by additional tax charges and may find that their future benefits are affected. This is because employees are or may be affected by the Annual Allowance (AA), particularly when the tapered AA applies.

In light of this, the Scottish Government has introduced a **Recycling Employers Contributions (REC Payment) Scheme** that will allow those employees who believe they may be impacted by the AA tax charge an alternative option to their current NHS pension arrangement. The Scottish Government has developed the attached '[NHS Staff Pension on Recycling Employers Contributions 2019-2020](#)' circular and Boards within NHSScotland have been asked to administer the process detailed in the circular with effect from 1<sup>st</sup> December 2019. The Scheme is time limited until 31<sup>st</sup> March 2020 and applications should be submitted no later than 28<sup>th</sup> February 2020.

If you have any specific queries in relation to the circular, please use the REC scheme email address, [RECPayment@ggc.scot.nhs.uk](mailto:RECPayment@ggc.scot.nhs.uk)

If you believe you are eligible and wish to apply for the REC payment, you should complete the REC application form ([Appendix B](#)) and submit to the email address:

Neither NHS Greater Glasgow and Clyde nor the Scottish Public Pensions Agency (SPPA) can provide financial advice, therefore employees who believe they may be impacted by the AA tax charge are encouraged to seek independent financial advice prior to applying for the REC payment. Whilst NHSGGC cannot provide Financial Advice, 3 Financial Information sessions have been arranged and will be led by the NHS Staff Benefits Team. The sessions are open to all employees who are seeking more general information on the current tax and pension position. The sessions will take place at 5.30pm at the following venues:

**16<sup>th</sup> December 2019 - Lecture Theatre 1, Lister Building, Glasgow Royal Infirmary (GRI)**

**17<sup>th</sup> December 2019 –Lecture Theatre, Royal Alexandra Hospital (RAH)**

**19<sup>th</sup> December 2019 - Room L0006, Teaching and Learning Centre, Queen Elizabeth University Hospital (QEH)**

Tea and coffee will be available from 5pm. In order to ensure appropriate room bookings, if you are interested in coming along please email Jennifer McGuigan at [Jennifer.McGuigan@ggc.scot.nhs.uk](mailto:Jennifer.McGuigan@ggc.scot.nhs.uk)

Please be advised that the BMA are also running information sessions on the NHS Pension Scheme and taxation. The details for the sessions can be accessed using the link below:

<https://events.bma.org.uk/pensions-update-from-alan-robertson/metreg>

For further information in relation to annual and lifetime allowances, please use the NHS Employers and SPPA links below:

<https://www.nhsemployers.org/pay-pensions-and-reward/pensions/nhs-pension-scheme/annual-and-lifetime-allowances>

<https://pensions.gov.scot/pensions-taxation>

**Are your contact details up-to-date? [Click here](#) to check**